

## Maine Revised Statutes

### Title 36: TAXATION

#### Chapter 908: DEFERRED COLLECTION OF HOMESTEAD PROPERTY TAXES HEADING: PL 1989, c. 534, Pt. C, §1 (new)

#### §6259. EVENTS REQUIRING PAYMENT OF DEFERRED TAX AND INTEREST

Subject to section 6261, all deferred property taxes, including accrued interest, become payable as provided in section 6260 when: [1989, c. 534, Pt. C, §1 (NEW).]

**1. Death of claimant.** The taxpayer who claimed deferment of collection of property taxes on the homestead dies or, if there was more than one claimant, the survivor of the taxpayers who originally claimed deferment of collection of property taxes under section 6251 dies;

[ 1989, c. 534, Pt. C, §1 (NEW) .]

**2. Sale of property.** The property with respect to which deferment of collection of taxes is claimed is sold, a contract to sell is entered into, or some person other than the taxpayer who claimed the deferment becomes the owner of the property;

[ 1989, c. 534, Pt. C, §1 (NEW) .]

**3. Claimant moves.** The tax-deferred property is no longer the homestead of the taxpayer who claimed the deferral, except in the case of a taxpayer required to be absent from that tax-deferred property by reason of health; or

[ 1989, c. 534, Pt. C, §1 (NEW) .]

**4. Removal of home.** The tax-deferred property, a mobile or floating home, is moved out of the State.

[ 1989, c. 534, Pt. C, §1 (NEW) .]

#### SECTION HISTORY

1989, c. 534, §C1 (NEW).

---

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.
--